

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 71185 / December 24, 2013**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 3523 / December 24, 2013**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-15662**

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**In the Matter of**

**KEVIN BRENNAN, CPA,**

**Respondent.**

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**ORDER OF SUSPENSION PURSUANT  
TO RULE 102(e)(2) OF THE  
COMMISSION'S RULES OF PRACTICE**

**I.**

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Kevin Brennan pursuant to Rule 102(e)(2) of the Commission's Rules of Practice [17 C.F.R. Section 201.102(e)(2)].<sup>1</sup>

**II.**

The Commission finds that:

1. Brennan, 60, is a certified public accountant holding inactive licenses in Florida and Pennsylvania.

2. On June 27, 2013, a judgment of conviction was entered against Brennan in *United States v. Brennan, et al*, Case No. 12-60064-CR, in the United States District Court for the Southern District of Florida, finding him guilty of two counts of securities fraud and one

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<sup>1</sup> Rule 102(e)(2) provides in pertinent part: Any ... person who has been convicted of a felony or a misdemeanor involving moral turpitude shall be forthwith suspended from appearing or practicing before the Commission."

count of conspiracy to commit securities fraud.

3. As a result of this conviction, Brennan was sentenced to 75 months imprisonment in a federal penitentiary and ordered to forfeit \$4,770.

### **III.**

In view of the foregoing, the Commission finds that Brennan has been convicted of a felony within the meaning of Rule 102(e)(2) of the Commission's Rules of Practice.

Accordingly, it is ORDERED that Kevin Brennan is forthwith suspended from appearing or practicing before the Commission pursuant to Rule 102(e)(2) of the Commission's Rules of Practice.

By the Commission.

Elizabeth M. Murphy  
Secretary